



E. MARTIN ESTRADA  
United States Attorney  
MACK E. JENKINS  
Assistant United States Attorney  
Chief, Criminal Division  
ANNE C. GANNON  
Assistant United States Attorney  
Chief, Santa Ana Branch Office  
KRISTIN N. SPENCER (Cal. Bar No. 294692)  
Assistant United States Attorney  
U.S. ATTORNEY'S OFFICE  
411 West Fourth Street, Suite 8000  
Santa Ana, California 92701  
Telephone: (714) 338-3500  
Facsimile: (714) 338-3531  
E-mail: kristin.spencer@usdoj.gov

Attorneys for Plaintiff  
UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA

SOUTHERN DIVISION

**8 : 2 4 - c r - 0 0 1 1 8 J W H**

UNITED STATES OF AMERICA,

No. SA CR

Plaintiff,

PLEA AGREEMENT FOR DEFENDANT  
IN CHUN JUNG

v.

IN CHUN JUNG,

Defendant.

1. This constitutes the plea agreement between IN CHUN JUNG ("defendant") and the United States Attorney's Office for the Central District of California (the "USAO") in the investigation into defendant's filing of false tax returns for tax years 2015 through 2022. This agreement is limited to the USAO and cannot bind any other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities.

DEFENDANT'S OBLIGATIONS

2. Defendant agrees to:

1           a. Give up the right to indictment by a grand jury and,  
2 at the earliest opportunity requested by the USAO and provided by the  
3 Court, appear and plead guilty to a single-count information in the  
4 form attached to this agreement as Exhibit A or a substantially  
5 similar form, which charges defendant with filing a false tax return,  
6 in violation of Title 26, United States Code, Section 7206(1).

7           b. Not contest facts agreed to in this agreement.

8           c. Abide by all agreements regarding sentencing contained  
9 in this agreement.

10          d. Appear for all court appearances, surrender as ordered  
11 for service of sentence, obey all conditions of any bond, and obey  
12 any other ongoing court order in this matter.

13          e. Not commit any crime; however, offenses that would be  
14 excluded for sentencing purposes under United States Sentencing  
15 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not  
16 within the scope of this agreement.

17          f. Be truthful at all times with the United States  
18 Probation and Pretrial Services Office and the Court.

19          g. Pay the applicable special assessment at or before the  
20 time of sentencing unless defendant has demonstrated a lack of  
21 ability to pay such assessments.

22                                   PAYMENT OF TAXES OWED

23          3. Defendant admits that defendant received \$1,184,914.36 of  
24 unreported income for tax years 2015 through 2022. Defendant agrees  
25 that:

26           a. Defendant is liable for the fraud penalty imposed by  
27 the Internal Revenue Code, 26 U.S.C. § 6663, on the understatements  
28 of tax liability for tax years 2015 through 2022.

1           b. Defendant gives up any and all objections that could  
2 be asserted to the Examination Division of the Internal Revenue  
3 Service receiving materials or information obtained during the  
4 criminal investigation of this matter, including materials and  
5 information obtained through grand jury subpoenas.

6           c. Defendant will sign closing agreements with the  
7 Internal Revenue Service at the time of sentencing permitting the  
8 Internal Revenue Service to assess and collect the total sum of  
9 \$300,145 (\$43,164, \$44,170, \$52,775, \$41,412, \$51,180, \$26,050,  
10 \$17,799, and \$23,595 for the defendant's tax years 2015, 2016, 2017,  
11 2018, 2019, 2020, 2021, and 2022 respectively), which comprises the  
12 tax liabilities, as well as assess and collect the civil fraud  
13 penalty for each year and statutory interest, on the tax liabilities,  
14 as provided by law. Defendant will pay to the Fiscal Clerk of the  
15 Court all additional taxes and all penalties and interest thereafter  
16 determined by the Internal Revenue Service to be owing as a result of  
17 any computational errors. Payments may be made to the Clerk, United  
18 States District Court, Fiscal Department, 255 East Temple Street,  
19 Room 1178, Los Angeles, California 90012.

20           d. Defendant will not, after signing closing agreements,  
21 file any claim for refund of taxes, penalties, or interest for  
22 amounts attributable to the tax years covered by this plea agreement.

23                           THE USAO'S OBLIGATIONS

24           4. The USAO agrees to:

25           a. Not contest facts agreed to in this agreement.

26           b. Abide by all agreements regarding sentencing contained  
27 in this agreement.

28           c. At the time of sentencing, provided that defendant

1 demonstrates an acceptance of responsibility for the offense up to  
2 and including the time of sentencing, recommend a two-level reduction  
3 in the applicable Sentencing Guidelines offense level, pursuant to  
4 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an  
5 additional one-level reduction if available under that section.

6 d. Recommend that defendant be sentenced to a term of  
7 imprisonment no higher than the low end of the applicable Sentencing  
8 Guidelines range, provided that the offense level used by the Court  
9 to determine that range is 17 or higher. For purposes of this  
10 agreement, the low end of the Sentencing Guidelines range is that  
11 defined by the Sentencing Table in U.S.S.G. Chapter 5, Part A.

12 NATURE OF THE OFFENSE

13 5. Defendant understands that for defendant to be guilty of  
14 filing a false tax return, in violation of Title 26, United States  
15 Code, Section 7206(1), the following must be true: (1) defendant made  
16 and signed a tax return that he knew contained false information as  
17 to a material matter; (2) the return contained a written declaration  
18 that it was being signed subject to penalty of perjury; and (3) in  
19 filing the false tax return, defendant acted willfully.

20 PENALTIES AND RESTITUTION

21 6. Defendant understands that the statutory maximum sentence  
22 that the Court can impose for a violation of Title 26, United States  
23 Code, Section 7206(1), is: three years' imprisonment; a one-year  
24 period of supervised release; a fine of \$250,000 or twice the gross  
25 gain or gross loss resulting from the offense, whichever is greatest;  
26 and a mandatory special assessment of \$100.

7. Defendant agrees to pay restitution to the Internal Revenue Service in the total amount of \$300,145, pursuant to 18 U.S.C. § 3663(a)(3).

8. Defendant agrees that the total amount of restitution reflected in this agreement results from Defendant's fraudulent conduct.

9. The total amount of restitution consists of the following:

<b>Tax Year</b>	<b>Restitution Amount</b>
2015	\$43,164
2016	\$44,170
2017	\$52,775
2018	\$41,412
2019	\$51,180
2020	\$26,050
2021	\$17,799
2022	\$23,595
<b>Total:</b>	<b>\$300,145</b>

Defendant agrees to pay Title 26 interest on the restitution amount; interest runs from the last date prescribed for payment of the relevant tax through the date of sentencing. The government will provide an updated interest figure at sentencing.

10. Defendant agrees that restitution is due and payable immediately after the judgment is entered and is subject to immediate enforcement, in full, by the United States. If the Court imposes a schedule of payments, Defendant agrees that the schedule of payments is a schedule of the minimum payment due, and that the payment schedule does not prohibit or limit the methods by which the United

1 States may immediately enforce the judgment in full. The IRS will use  
2 the amount of restitution ordered as the basis for a civil assessment  
3 under 26 U.S.C. § 6201(a)(4). Defendant does not have the right to  
4 challenge the amount of this restitution-based assessment. See 26  
5 U.S.C. § 6201(a)(4)(C). Neither the existence of a restitution  
6 payment schedule nor Defendant's timely payment of restitution  
7 according to that schedule will preclude the IRS from immediately  
8 collecting the full amount of the restitution-based assessment.

9 11. Defendant is entitled to receive credit for restitution  
10 paid pursuant to this plea agreement against those assessed civil tax  
11 liabilities due and owing for the same periods for which restitution  
12 was ordered. Defendant understands and agrees that the plea agreement  
13 does not resolve the Defendant's civil tax liabilities, that the IRS  
14 may seek additional taxes, interest and penalties from Defendant  
15 relating to the conduct covered by this plea agreement and for  
16 conduct relating to another time period, and that satisfaction of the  
17 restitution debt does not settle, satisfy, or compromise Defendant's  
18 obligation to pay any remaining civil tax liability. Defendant  
19 authorizes release of information to the IRS for purposes of making  
20 the civil tax and restitution-based assessments.

21 12. Defendant understands that he is not entitled to credit  
22 with the IRS for any payment until the payment is received by the  
23 IRS.

24 13. If full payment cannot be made immediately, Defendant  
25 agrees to make a complete and accurate financial disclosure to the  
26 IRS on forms prescribed by the IRS (including, but not limited to,  
27 IRS Form 433-A and Form 433-B, as appropriate), and to disclose to  
28 the IRS any and all additional financial information and financial

1 statements provided to the probation office. Defendant also agrees to  
2 provide the above-described information to the probation office.

3 14. If Defendant makes a payment of the restitution agreed to  
4 in paragraph 9 prior to sentencing, the payment will be applied as a  
5 credit against the restitution ordered pursuant to paragraph 9.

6 15. Defendant agrees to send all payments made pursuant to the  
7 court's restitution order to the Clerk of the Court at the following  
8 address:

9 Clerk of the Court  
10 United States District Court  
11 411 West Fourth Street  
12 Santa Ana, California 92701

13 16. With each payment to the Clerk of the Court made pursuant  
14 to the District Court's restitution order, defendant will provide the  
15 following information:

- 16 a. Defendant's name and Social Security number;  
17 b. The District Court and the docket number assigned to  
18 this case;  
19 c. Tax year(s) or period(s) for which restitution has  
20 been ordered; and  
21 d. A statement that the payment is being submitted  
22 pursuant to the District Court's restitution order.

23 17. Defendant agrees to include a request that the Clerk of the  
24 Court send the information, along with Defendant's payments, to the  
25 IRS address below:

26 IRS - RACS  
27 Attn: Mail Stop 6261, Restitution  
28 333 W. Pershing Ave.

1 Kansas City, MO 64108

2 18. Defendant also agrees to send a notice of any payments made  
3 pursuant to this agreement, including the information listed in the  
4 previous paragraph, to the IRS at the following address:

5 IRS - RACS

6 Attn: Mail Stop 6261, Restitution

7 333 W. Pershing Ave.

8 Kansas City, MO 64108

9 19. Defendant understands that supervised release is a period  
10 of time following imprisonment during which defendant will be subject  
11 to various restrictions and requirements. Defendant understands that  
12 if defendant violates one or more of the conditions of any supervised  
13 release imposed, defendant may be returned to prison for all or part  
14 of the term of supervised release authorized by statute for the  
15 offense that resulted in the term of supervised release, which could  
16 result in defendant serving a total term of imprisonment greater than  
17 the statutory maximum stated above.

18 20. Defendant understands that, by pleading guilty, defendant  
19 may be giving up valuable government benefits and valuable civic  
20 rights, such as the right to vote, the right to possess a firearm,  
21 the right to hold office, and the right to serve on a jury. Defendant  
22 understands that he is pleading guilty to a felony and that it is a  
23 federal crime for a convicted felon to possess a firearm or  
24 ammunition. Defendant understands that the conviction in this case  
25 may also subject defendant to various other collateral consequences,  
26 including but not limited to revocation of probation, parole, or  
27 supervised release in another case and suspension or revocation of a  
28 professional license. Defendant understands that unanticipated



1 collateral consequences will not serve as grounds to withdraw  
2 defendant's guilty plea.

3 21. Defendant and his counsel have discussed the fact that, and  
4 defendant understands that, if defendant is not a United States  
5 citizen, the conviction in this case makes it practically inevitable  
6 and a virtual certainty that defendant will be removed or deported  
7 from the United States. Defendant may also be denied United States  
8 citizenship and admission to the United States in the future.  
9 Defendant understands that while there may be arguments that  
10 defendant can raise in immigration proceedings to avoid or delay  
11 removal, removal is presumptively mandatory and a virtual certainty  
12 in this case. Defendant further understands that removal and  
13 immigration consequences are the subject of a separate proceeding and  
14 that no one, including his attorney or the Court, can predict to an  
15 absolute certainty the effect of his conviction on his immigration  
16 status. Defendant nevertheless affirms that he wants to plead guilty  
17 regardless of any immigration consequences that his plea may entail,  
18 even if the consequence is automatic removal from the United States.

19 FACTUAL BASIS

20 22. Defendant admits that defendant is, in fact, guilty of the  
21 offense to which defendant is agreeing to plead guilty. Defendant  
22 and the USAO agree to the statement of facts provided below and agree  
23 that this statement of facts is sufficient to support a plea of  
24 guilty to the charge described in this agreement and to establish the  
25 Sentencing Guidelines factors set forth in paragraph 24 below but is  
26 not meant to be a complete recitation of all facts relevant to the  
27 underlying criminal conduct or all facts known to either party that  
28 relate to that conduct.

1 Defendant was a resident of Anaheim, California. During the  
2 years 2015 through 2022, defendant owned and operated JY JBMT, INC.,  
3 doing business as JY Auto Body, an automotive repair business in  
4 Fullerton, California. Defendant filed corporate tax returns, Form  
5 1120-S's, for JY BMT, INC.

6 JY BMT, INC., elected to be taxed as a Subchapter S Corporation.  
7 S Corporations elect to pass corporate income, losses, deductions,  
8 and credits through to their shareholders for federal tax purposes.  
9 Shareholders of S Corporations report the flow-through income and  
10 losses on their personal tax returns and are assessed taxes at their  
11 individual income tax rates. Defendant was the 100% shareholder of  
12 JY BMT, INC.

13 During the calendar years 2015, 2016, 2017, 2018, 2019, 2020,  
14 2021, and 2022, defendant received payments in the form of checks  
15 from customers to JY BMT, INC. for services. During these years,  
16 defendant and co-schemers 1 and 2, both acting at defendant's  
17 direction, used multiple check cashing services located in Garden  
18 Grove, California, to cash checks totaling approximately \$1,157,462.  
19 Defendant willfully and intentionally withheld the business receipts  
20 and income from checks cashed through check cashing services from his  
21 tax return preparer and, in doing so, willfully and intentionally  
22 omitted these receipts and income on his tax returns.

23 For instance, on or about May 15, 2020, in Orange County, within  
24 the Central District of California, and elsewhere, defendant  
25 willfully made and subscribed to a materially false U.S. Individual  
26 Income Tax Return, Form 1040, for calendar year 2019, which was  
27 verified by a written declaration that it was made under the  
28 penalties of perjury, which was filed with the Internal Revenue

1 Service, and which defendant did not believe to be true and correct  
2 as to every material matter, in that on line 11b of his Form 1040,  
3 defendant reported that his taxable income for the calendar year 2019  
4 was \$99,686 when, in fact, as defendant then knew and believed, he  
5 had additional taxable income for calendar year 2019 of approximately  
6 \$195,132.

7 In addition, in Orange County, within the Central District of  
8 California, defendant also willfully made and subscribed to  
9 materially false U.S. Individual Income Tax Returns, Forms 1040, for  
10 calendar years 2015, 2016, 2017, 2018, 2020, 2021, and 2022, each  
11 were verified by a written declaration that it was made under the  
12 penalties of perjury, each were filed with the Internal Revenue  
13 Service, and each of which defendant did not believe to be true and  
14 correct as to every material matter. Specifically:

- 15       ▪ On line 43 of his 2015 Form 1040, defendant reported that  
16       his taxable income for the calendar year 2015 was \$22,216,  
17       when, in fact, defendant willfully and intentionally  
18       omitted approximately \$163,151 of additional taxable  
19       income.
- 20       ▪ On line 43 of his 2016 Form 1040, defendant reported that  
21       his taxable income for the calendar year 2016 was \$47,448,  
22       when, in fact, defendant willfully and intentionally  
23       omitted approximately \$163,163 of additional taxable  
24       income.
- 25       ▪ On line 43 of his 2017 Form 1040, defendant reported that  
26       his taxable income for the calendar year 2017 was \$67,353,  
27       when, in fact, defendant willfully and intentionally  
28

1 omitted approximately \$180,488 of additional taxable  
2 income.

3 ■ On line 10 of his 2018 Form 1040, defendant reported that  
4 his taxable income for the calendar year 2018 was \$79,776  
5 when, in fact, defendant willfully and intentionally  
6 omitted approximately \$163,053 of additional taxable  
7 income.

8 ■ On line 15 of his 2020 Form 1040, defendant reported that  
9 his taxable income for the calendar year 2020 was \$35,157,  
10 when, in fact, defendant willfully and intentionally  
11 omitted approximately \$133,110 of additional taxable  
12 income.

13 ■ On line 15 of his 2021 Form 1040, defendant reported that  
14 his taxable income for the calendar year 2021 was \$65,542,  
15 when, in fact, defendant willfully and intentionally  
16 omitted approximately \$65,218 of additional taxable income.

17 ■ On line 15 of his 2022 Form 1040, defendant reported that  
18 his taxable income for the calendar year 2022 was \$245,208,  
19 when, in fact, defendant willfully and intentionally  
20 omitted approximately \$94,147 of additional taxable income.

21 Because of defendant's willful and intentional failure to report  
22 his full income received from JY BMT, INC., defendant caused a total  
23 tax loss of \$300,145. Defendant's actions were in all respects  
24 voluntary, knowing, deliberate, and willful, and were not committed  
25 by mistake, accident, or other innocent reason.

26 SENTENCING FACTORS

27 23. Defendant understands that in determining defendant's  
28 sentence the Court is required to calculate the applicable Sentencing

Guidelines range and to consider that range, possible departures under the Sentencing Guidelines, and the other sentencing factors set forth in 18 U.S.C. § 3553(a). Defendant understands that the Sentencing Guidelines are advisory only, that defendant cannot have any expectation of receiving a sentence within the calculated Sentencing Guidelines range, and that after considering the Sentencing Guidelines and the other § 3553(a) factors, the Court will be free to exercise its discretion to impose any sentence it finds appropriate up to the maximum set by statute for the crime of conviction.

24. Defendant and the USAO agree to the following applicable Sentencing Guidelines factors:

Base Offense Level:	18	[U.S.S.G. §§ 2T1.1(a)(1), 2T4.1(G)]
Sophisticated Means:	+2	[U.S.S.G. § 2T1.1(b)(2)]
Managerial Role	+2	[U.S.S.G. § 3B1.1(c)]
Zero Point Offender:	-2	[U.S.S.G. § 4C1.1(a)]

Defendant and the USAO reserve the right to argue that additional specific offense characteristics, adjustments, and departures under the Sentencing Guidelines are appropriate. Based on the information known to the parties, defendant qualifies for the Zero-Point Offender adjustment set forth in USSG § 4C1.1. The parties understand and agree, however, that their stipulation to this adjustment is conditioned on defendant's eligibility for the adjustment based on his lack of scorable criminal history under the United States Sentencing Guidelines. In the event that additional information comes to light demonstrating that defendant has in fact sustained

1 prior convictions rendering him ineligible, the parties agree that  
2 the government is free to recommend that this Court not include the  
3 adjustment in its calculation of defendant's Total Offense Level.

4 25. Defendant understands that there is no agreement as to  
5 defendant's criminal history or criminal history category.

6 26. Defendant and the USAO reserve the right to argue for a  
7 sentence outside the sentencing range established by the Sentencing  
8 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),  
9 (a)(2), (a)(3), (a)(6), and (a)(7).

10 WAIVER OF CONSTITUTIONAL RIGHTS

11 27. Defendant understands that by pleading guilty, defendant  
12 gives up the following rights:

13 a. The right to persist in a plea of not guilty.

14 b. The right to a speedy and public trial by jury.

15 c. The right to be represented by counsel -- and if  
16 necessary have the Court appoint counsel -- at trial. Defendant  
17 understands, however, that, defendant retains the right to be  
18 represented by counsel -- and if necessary have the Court appoint  
19 counsel -- at every other stage of the proceeding.

20 d. The right to be presumed innocent and to have the  
21 burden of proof placed on the government to prove defendant guilty  
22 beyond a reasonable doubt.

23 e. The right to confront and cross-examine witnesses  
24 against defendant.

25 f. The right to testify and to present evidence in  
26 opposition to the charges, including the right to compel the  
27 attendance of witnesses to testify.

28 g. The right not to be compelled to testify, and, if

1 defendant chose not to testify or present evidence, to have that  
2 choice not be used against defendant.

3 h. Any and all rights to pursue any affirmative defenses,  
4 Fourth Amendment or Fifth Amendment claims, and other pretrial  
5 motions that have been filed or could be filed.

6 WAIVER OF APPEAL OF CONVICTION

7 28. Defendant understands that, with the exception of an appeal  
8 based on a claim that defendant's guilty plea was involuntary, by  
9 pleading guilty defendant is waiving and giving up any right to  
10 appeal defendant's conviction on the offense to which defendant is  
11 pleading guilty. Defendant understands that this waiver includes,  
12 but is not limited to, arguments that the statute to which defendant  
13 is pleading guilty is unconstitutional, and any and all claims that  
14 the statement of facts provided herein is insufficient to support  
15 defendant's plea of guilty.

16 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

17 29. Defendant agrees that, provided the Court imposes a total  
18 term of imprisonment on all counts of conviction of no more than 30  
19 months, defendant gives up the right to appeal all of the following:  
20 (a) the procedures and calculations used to determine and impose any  
21 portion of the sentence; (b) the term of imprisonment imposed by the  
22 Court; (c) the fine imposed by the Court, provided it is within the  
23 statutory maximum; (d) to the extent permitted by law, the  
24 constitutionality or legality of defendant's sentence, provided it is  
25 within the statutory maximum; (e) the term of probation or supervised  
26 release imposed by the Court, provided it is within the statutory  
27 maximum; and (f) any of the following conditions of probation or  
28 supervised release imposed by the Court: the conditions set forth in

1 Second Amended General Order 20-04 of this Court; the drug testing  
2 conditions mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the  
3 alcohol and drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

4 30. The USAO agrees that, provided (a) all portions of the  
5 sentence are at or below the statutory maximum specified above and  
6 (b) the Court imposes a term of imprisonment of no less than 24  
7 months, the USAO gives up its right to appeal any portion of the  
8 sentence.

9 RESULT OF WITHDRAWAL OF GUILTY PLEA

10 31. Defendant agrees that if, after entering a guilty plea  
11 pursuant to this agreement, defendant seeks to withdraw and succeeds  
12 in withdrawing defendant's guilty plea on any basis other than a  
13 claim and finding that entry into this plea agreement was  
14 involuntary, then the USAO will be relieved of all of its obligations  
15 under this agreement.

16 EFFECTIVE DATE OF AGREEMENT

17 32. This agreement is effective upon signature and execution of  
18 all required certifications by defendant, defendant's counsel, and an  
19 Assistant United States Attorney.

20 BREACH OF AGREEMENT

21 33. Defendant agrees that if defendant, at any time after the  
22 signature of this agreement and execution of all required  
23 certifications by defendant, defendant's counsel, and an Assistant  
24 United States Attorney, knowingly violates or fails to perform any of  
25 defendant's obligations under this agreement ("a breach"), the USAO  
26 may declare this agreement breached. All of defendant's obligations  
27 are material, a single breach of this agreement is sufficient for the  
28 USAO to declare a breach, and defendant shall not be deemed to have



1 cured a breach without the express agreement of the USAO in writing.  
2 If the USAO declares this agreement breached, and the Court finds  
3 such a breach to have occurred, then: (a) if defendant has previously  
4 entered a guilty plea pursuant to this agreement, defendant will not  
5 be able to withdraw the guilty plea, and (b) the USAO will be  
6 relieved of all its obligations under this agreement.

7 COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

8 OFFICE NOT PARTIES

9 34. Defendant understands that the Court and the United States  
10 Probation and Pretrial Services Office are not parties to this  
11 agreement and need not accept any of the USAO's sentencing  
12 recommendations or the parties' agreements to facts or sentencing  
13 factors.

14 35. Defendant understands that both defendant and the USAO are  
15 free to: (a) supplement the facts by supplying relevant information  
16 to the United States Probation and Pretrial Services Office and the  
17 Court, (b) correct any and all factual misstatements relating to the  
18 Court's Sentencing Guidelines calculations and determination of  
19 sentence, and (c) argue on appeal and collateral review that the  
20 Court's Sentencing Guidelines calculations and the sentence it  
21 chooses to impose are not error, although each party agrees to  
22 maintain its view that the calculations in paragraph 13 are  
23 consistent with the facts of this case. While this paragraph permits  
24 both the USAO and defendant to submit full and complete factual  
25 information to the United States Probation and Pretrial Services  
26 Office and the Court, even if that factual information may be viewed  
27 as inconsistent with the facts agreed to in this agreement, this  
28 paragraph does not affect defendant's and the USAO's obligations not

1 to contest the facts agreed to in this agreement.

2 36. Defendant understands that even if the Court ignores any  
3 sentencing recommendation, finds facts or reaches conclusions  
4 different from those agreed to, and/or imposes any sentence up to the  
5 maximum established by statute, defendant cannot, for that reason,  
6 withdraw defendant's guilty plea, and defendant will remain bound to  
7 fulfill all defendant's obligations under this agreement. Defendant  
8 understands that no one -- not the prosecutor, defendant's attorney,  
9 or the Court -- can make a binding prediction or promise regarding  
10 the sentence defendant will receive, except that it will be within  
11 the statutory maximum.

12 NO ADDITIONAL AGREEMENTS

13 37. Defendant understands that, except as set forth herein,  
14 there are no promises, understandings, or agreements between the USAO  
15 and defendant or defendant's attorney, and that no additional  
16 promise, understanding, or agreement may be entered into unless in a  
17 writing signed by all parties or on the record in court.

18 //

19 //

20 //

21 //

22 //

23 //

24 //

25 //

26 //

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

38. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE  
FOR THE CENTRAL DISTRICT OF  
CALIFORNIA

E. MARTIN ESTRADA  
United States Attorney

October 7, 2024

KRISTIN N. SPENCER  
Assistant United States Attorney

Date

IN CHUN JUNG  
Defendant

Date

September 16, 2024

RYAN A. ELLIS  
Attorney for Defendant IN CHUN JUNG

Date

CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those

1 contained in this agreement. No one has threatened or forced me in  
2 any way to enter into this agreement. I am satisfied with the  
3 representation of my attorney in this matter, and I am pleading  
4 guilty because I am guilty of the charge and wish to take advantage  
5 of the promises set forth in this agreement, and not for any other  
6 reason.

7   
8 IN CHUN JUNG  
Defendant

9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
Date Sep 16, 2024

CERTIFICATION OF DEFENDANT'S ATTORNEY

I am In Chun Jung's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of his rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. To my knowledge: no promises, inducements, or representations of any kind have been made to my client other than those contained in this agreement; no one has threatened or forced my client in any way to enter into this agreement; my client's decision to enter into this agreement is an informed and voluntary one; and the factual basis set forth in this agreement is sufficient to support my client's entry of a guilty plea pursuant to this agreement.

29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200  
201  
202  
203  
204  
205  
206  
207  
208  
209  
210  
211  
212  
213  
214  
215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288  
289  
290  
291  
292  
293  
294  
295  
296  
297  
298  
299  
300  
301  
302  
303  
304  
305  
306  
307  
308  
309  
310  
311  
312  
313  
314  
315  
316  
317  
318  
319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364  
365  
366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410  
411  
412  
413  
414  
415  
416  
417  
418  
419  
420  
421  
422  
423  
424  
425  
426  
427  
428  
429  
430  
431  
432  
433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480  
481  
482  
483  
484  
485  
486  
487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498  
499  
500  
501  
502  
503  
504  
505  
506  
507  
508  
509  
510  
511  
512  
513  
514  
515  
516  
517  
518  
519  
520  
521  
522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551  
552  
553  
554  
555  
556  
557  
558  
559  
560  
561  
562  
563  
564  
565  
566  
567  
568  
569  
570  
571  
572  
573  
574  
575  
576  
577  
578  
579  
580  
581  
582  
583  
584  
585  
586  
587  
588  
589  
590  
591  
592  
593  
594  
595  
596  
597  
598  
599  
600  
601  
602  
603  
604  
605  
606  
607  
608  
609  
610  
611  
612  
613  
614  
615  
616  
617  
618  
619  
620  
621  
622  
623  
624  
625  
626  
627  
628  
629  
630  
631  
632  
633  
634  
635  
636  
637  
638  
639  
640  
641  
642  
643  
644  
645  
646  
647  
648  
649  
650  
651  
652  
653  
654  
655  
656  
657  
658  
659  
660  
661  
662  
663  
664  
665  
666  
667  
668  
669  
670  
671  
672  
673  
674  
675  
676  
677  
678  
679  
680  
681  
682  
683  
684  
685  
686  
687  
688  
689  
690  
691  
692  
693  
694  
695  
696  
697  
698  
699  
700  
701  
702  
703  
704  
705  
706  
707  
708  
709  
710  
711  
712  
713  
714  
715  
716  
717  
718  
719  
720  
721  
722  
723  
724  
725  
726  
727  
728  
729  
730  
731  
732  
733  
734  
735  
736  
737  
738  
739  
740  
741  
742  
743  
744  
745  
746  
747  
748  
749  
750  
751  
752  
753  
754  
755  
756  
757  
758  
759  
760  
761  
762  
763  
764  
765  
766  
767  
768  
769  
770  
771  
772  
773  
774  
775  
776  
777  
778  
779  
780  
781  
782  
783  
784  
785  
786  
787  
788  
789  
790  
791  
792  
793  
794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822  
823  
824  
825  
826  
827  
828  
829  
830  
831  
832  
833  
834  
835  
836  
837  
838  
839  
840  
841  
842  
843  
844  
845  
846  
847  
848  
849  
850  
851  
852  
853  
854  
855  
856  
857  
858  
859  
860  
861  
862  
863  
864  
865  
866  
867  
868  
869  
870  
871  
872  
873  
874  
875  
876  
877  
878  
879  
880  
881  
882  
883  
884  
885  
886  
887  
888  
889  
890  
891  
892  
893  
894  
895  
896  
897  
898  
899  
900  
901  
902  
903  
904  
905  
906  
907  
908  
909  
910  
911  
912  
913  
914  
915  
916  
917  
918  
919  
920  
921  
922  
923  
924  
925  
926  
927  
928  
929  
930  
931  
932  
933  
934  
935  
936  
937  
938  
939  
940  
941  
942  
943  
944  
945  
946  
947  
948  
949  
950  
951  
952  
953  
954  
955  
956  
957  
958  
959  
960  
961  
962  
963  
964  
965  
966  
967  
968  
969  
970  
971  
972  
973  
974  
975  
976  
977  
978  
979  
980  
981  
982  
983  
984  
985  
986  
987  
988  
989  
990  
991  
992  
993  
994  
995  
996  
997  
998  
999  
1000  
1001  
1002  
1003  
1004  
1005  
1006  
1007  
1008  
1009  
1010  
1011  
1012  
1013  
1014  
1015  
1016  
1017  
1018  
1019  
1020  
1021  
1022  
1023  
1024  
1025  
1026  
1027  
1028  
1029  
1030  
1031  
1032  
1033  
1034  
1035  
1036  
1037  
1038  
1039  
1040  
1041  
1042  
1043  
1044  
1045  
1046  
1047  
1048  
1049  
1050  
1051  
1052  
1053  
1054  
1055  
1056  
1057  
1058  
1059  
1060  
1061  
1062  
1063  
1064  
1065  
1066  
1067  
1068  
1069  
1070  
1071  
1072  
1073  
1074  
1075  
1076  
1077  
1078  
1079  
1080  
1081  
1082  
1083  
1084  
1085  
1086  
1087  
1088  
1089  
1090  
1091  
1092  
1093  
1094  
1095  
1096  
1097  
1098  
1099  
1100  
1101  
1102  
1103  
1104  
1105  
1106  
1107  
1108  
1109  
1110  
1111  
1112  
1113  
1114  
1115  
1116  
1117  
1118  
1119  
1120  
1121  
1122  
1123  
1124  
1125  
1126  
1127  
1128  
1129  
1130  
1131  
1132  
1133  
1134  
1135  
1136  
1137  
1138  
1139  
1140  
1141  
1142  
1143  
1144  
1145  
1146  
1147  
1148  
1149  
1150  
1151  
1152  
1153  
1154  
1155  
1156  
1157  
1158  
1159  
1160  
1161  
1162  
1163  
1164  
1165  
1166  
1167  
1168  
1169  
1170  
1171  
1172  
1173  
1174  
1175  
1176  
1177  
1178  
1179  
1180  
1181  
1182  
1183  
1184  
1185  
1186  
1187  
1188  
1189  
1190  
1191  
1192  
1193  
1194  
1195  
1196  
1197  
1198  
1199  
1200  
1201  
1202  
1203  
1204  
1205  
1206  
1207  
1208  
1209  
1210  
1211  
1212  
1213  
1214  
1215  
1216  
1217  
1218  
1219  
1220  
1221  
1222  
1223  
1224  
1225  
1226  
1227  
1228  
1229  
1230  
1231  
1232  
1233  
1234  
1235  
1236  
1237  
1238  
1239  
1240  
1241  
1242  
1243  
1244  
1245  
1246  
1247  
1248  
1249  
1250  
1251  
1252  
1253  
1254  
1255  
1256  
1257  
1258  
1259  
1260  
1261  
1262  
1263  
1264  
1265  
1266  
1267  
1268  
1269  
1270  
1271  
1272  
1273  
1274  
1275  
1276  
1277  
1278  
1279  
1280  
1281  
1282  
1283  
1284  
1285  
1286  
1287  
1288  
1289  
1290  
1291  
1292  
1293  
1294  
1295  
1296  
1297  
1298  
1299  
1300  
1301  
1302  
1303  
1304  
1305  
1306  
1307  
1308  
1309  
1310  
1311  
1312  
1313  
1314  
1315  
1316  
1317  
1318  
1319  
1320  
1321  
1322  
1323  
1324  
1325  
1326  
1327  
1328  
1329  
1330  
1331  
1332  
1333  
1334  
1335  
1336  
1337  
1338  
1339  
1340  
1341  
1342  
1343  
1344  
1345  
1346  
1347  
1348  
1349  
1350  
1351  
1352  
1353  
1354  
1355  
1356  
1357  
1358  
1359  
1360  
1361  
1362  
1363  
1364  
1365  
1366  
1367  
1368  
1369  
1370  
1371  
1372  
1373  
1374  
1375  
1376  
1377  
1378  
1379  
1380  
1381  
1382  
1383  
1384  
1385  
1386  
1387  
1388  
1389  
1390  
1391  
1392  
1393  
1394  
1395  
1396  
1397  
1398  
1399  
1400  
1401  
1402  
1403  
1404  
1405  
1406  
1407  
1408  
1409  
1410  
1411  
1412  
1413  
1414  
1415  
1416  
1417  
1418  
1419  
1420  
1421  
1422  
1423  
1424  
1425  
1426  
1427  
1428  
1429  
1430  
1431  
1432  
1433  
1434  
1435  
1436  
1437  
1438  
1439  
1440  
1441  
1442  
1443  
1444  
1445  
1446  
1447  
1448  
1449  
1450  
1451  
1452  
1453  
1454  
1455  
1456  
1457  
1458  
1459  
1460  
1461  
1462  
1463  
1464  
1465  
1466  
1467  
1468  
1469  
1470  
1471  
1472  
1473  
1474  
1475  
1476  
1477  
1478  
1479  
1480  
1481  
1482  
1483  
1484  
1485  
1486  
1487  
1488  
1489  
1490  
1491  
1492  
1493  
1494  
1495  
1496  
1497  
1498  
1499  
1500  
1501  
1502  
1503  
1504  
1505  
1506  
1507  
1508  
1509  
1510  
1511  
1512  
1513  
1514  
1515  
1516  
1517  
1518  
1519  
1520  
1521  
1522  
1523  
1524  
1525  
1526  
1527  
1528  
1529  
1530  
1531  
1532  
1533  
1534  
1535  
1536  
1537  
1538  
1539  
1540  
1541  
1542  
1543  
1544  
1545  
1546  
1547  
1548  
1549  
1550  
1551  
1552  
1553  
1554  
1555  
1556  
1557  
1558  
1559  
1560  
1561  
1562  
1563  
1564  
1565  
1566  
1567  
1568  
1569  
1570  
1571  
1572  
1573  
1574  
1575  
1576  
1577  
1578  
1579  
1580  
1581  
1582  
1583  
1584  
1585  
1586  
1587  
1588  
1589  
1590  
1591  
1592  
1593  
1594  
1595  
1596  
1597  
1598  
1599  
1600  
1601  
1602  
1603  
1604  
1605  
1606  
1607  
1608  
1609  
1610  
1611  
1612  
1613  
1614  
1615  
1616  
1617  
1618  
1619  
1620  
1621  
1622  
1623  
1624  
1625  
1626  
1627  
1628  
1629  
1630  
1631  
1632  
1633  
1634  
1635  
1636  
1637  
1638  
1639  
1640  
1641  
1642  
1643  
1644  
1645  
1646  
1647  
1648  
1649  
1650  
1651  
1652  
1653  
1654  
1655  
1656  
1657  
1658  
1659  
1660  
1661  
1662  
1663  
1664  
1665  
1666  
1667  
1668  
1669  
1670  
1671  
1672  
1673  
1674  
1675  
1676  
1677  
1678  
1679  
1680  
1681  
1682  
1683  
1684  
1685  
1686  
1687  
1688  
1689  
1690  
1691  
1692  
1693  
1694  
1695  
1696  
1697  
1698  
1699  
1700  
1701  
1702  
1703  
1704  
1705  
1706  
1707  
1708  
1709  
1710  
1711  
1712  
1713  
1714  
1715  
1716  
1717  
1718  
1719  
1720  
1721  
1722  
1723  
1724  
1725  
1726  
1727  
1728  
1729  
1730  
1731  
1732  
1733  
1734  
1735  
1736  
1737  
1738  
1739  
1740  
1741  
1742  
1743  
1744  
1745  
1746  
1747  
1748  
1749  
1750  
1751  
1752  
1753  
1754  
1755  
1756  
1757  
1758  
1759  
1760  
1761  
1762  
1763  
1764  
1765  
1766  
1767  
1768  
1769  
1770  
1771  
1772  
1773  
1774  
1775  
1776  
1777  
1778  
1779  
1780  
1781  
1782  
1783  
1784  
1785  
1786  
1787  
1788  
1789  
1790  
1791  
1792  
1793  
1794  
1795  
1796  
1797  
1798  
1799  
1800  
1801  
1802  
1803  
1804  
1805  
1806  
1807  
1808  
1809  
1810  
1811  
1812  
1813  
1814  
1815  
1816  
1817  
1818  
1819  
1820  
1821  
1822  
1823  
1824  
1825  
1826  
1827  
1828  
1829  
1830  
1831  
1832  
1833  
1834  
1835  
1836  
1837  
1838  
1839  
1840  
1841  
1842  
1843  
1844  
1845  
1846  
1847  
1848  
1849  
1850  
1851  
1852  
1853  
1854  
1855  
1856  
1857  
1858  
1859  
1860  
1861  
1862  
1863  
1864  
1865  
1866  
1867  
1868  
1869  
1870  
1871  
1872  
1873  
1874  
1875  
1876  
1877  
1878  
1879  
1880  
1881  
1882  
1883  
1884  
1885  
1886  
1887  
1888  
1889  
1890  
1891  
1892  
1893  
1894  
1895  
1896  
1897  
1898  
1899  
1900  
1901  
1902  
1903  
1904  
1905  
1906  
1907  
1908  
1909  
1910  
1911  
1912  
1913  
1914  
1915  
1916  
1917  
1918  
1919  
1920  
1921  
1922  
1923  
1924  
1925  
1926  
1927  
1928  
1929  
1930  
1931  
1932  
1933  
1934  
1935  
1936  
1937  
1938  
1939  
1940  
1941  
1942  
1943  
1944  
1945  
1946  
1947  
1948  
1949  
1950  
1951  
1952  
1953  
1954  
1955  
1956  
1957  
1958  
1959  
1960  
1961  
1962  
1963  
1964  
1965  
1966  
1967  
1968  
1969  
1970  
1971  
1972  
1973  
1974  
1975  
1976  
1977  
1978  
1979  
1980  
1981  
1982  
1983  
1984  
1985  
1986  
1987  
1988  
1989  
1990  
1991  
1992  
1993  
1994  
1995  
1996  
1997  
1998  
1999  
2000  
2001  
2002  
2003  
2004  
2005  
2006  
2007  
2008  
2009  
2010  
2011  
2012  
2013  
2014  
2015  
2016  
2017  
2018  
2019  
2020  
2021  
2022  
2023  
2024  
2025  
2026  
2027  
2028  
2029  
2030  
2031  
2032  
2033  
2034  
2035  
2036  
2037  
2038  
2039  
2040  
2041  
2042  
2043  
2044  
2045  
2046  
2047  
2048  
2049  
2050  
2051  
2052  
2053  
2054  
2055  
2056  
2057  
2058  
2059  
2060  
2061  
2062  
2063  
2064  
2065  
2066  
2067  
2068  
2069  
2070  
2071  
2072  
2073  
2074  
2075  
2076  
2077  
2078  
2079  
2080  
2081  
2082  
2083  
2084  
2085  
2086  
2087  
2088  
2089  
2090  
2091  
2092  
2093  
2094  
2095  
2096  
2097  
2098  
2099  
2100  
2101  
2102  
2103  
2104  
2105  
2106  
2107  
2108  
2109  
2110  
2111  
2112  
2113  
2114  
2115  
2116  
2117  
2118  
2119  
2120  
2121  
2122  
2123  
2124  
2125  
2126  
2127  
2128  
2129  
2130  
2131  
2132  
2133  
2134  
2135  
2136  
2137  
2138  
2139  
2140  
2141  
2142  
2143  
2144  
2145  
2146  
2147  
2148  
2149  
2150  
2151  
2152

1  
2  
3  
4  
5  
6  
7  
8 UNITED STATES DISTRICT COURT  
9 FOR THE CENTRAL DISTRICT OF CALIFORNIA  
10 SOUTHERN DIVISION

11 UNITED STATES OF AMERICA,  
12 Plaintiff,  
13 v.  
14 IN CHUN JUNG,  
15 Defendant.

No.

I N F O R M A T I O N

[26 U.S.C. § 7206(1): Making  
and Subscribing to a False Tax  
Return]

16  
17 The United States Attorney charges:

18 [26 U.S.C. § 7206(1)]

19 On or about May 15, 2020, in Orange County, within the  
20 Central District of California, and elsewhere, defendant IN CHUN  
21 JUNG, a resident of Orange County, California, willfully made  
22 and subscribed to a materially false U.S. Individual Income Tax  
23 Return, Form 1040, for calendar year 2019, which defendant JUNG  
24 verified as true, correct, and complete by written declaration  
25 made under penalty of perjury and caused to be filed with the  
26 Internal Revenue Service, and which defendant JUNG did not  
27 believe to be true and correct as to every material matter, in  
28 that the tax return falsely reported taxable income on line 11b

1 of \$99,686, when, as defendant JUNG then knew and believed,  
2 his taxable income for calendar year 2019 was substantially  
3 more than reported.

4  
5 E. MARTIN ESTRADA  
6 United States Attorney

7  
8 MACK E. JENKINS  
9 Assistant United States Attorney  
Chief, Criminal Division

10 ANNE C. GANNON  
11 Assistant United States Attorney  
Chief, Santa Ana Branch Office

12 BRADLEY E. MARRETT  
13 Assistant United States Attorney  
14 Deputy Chief, Santa Ana Branch  
Office

15 KRISTIN N. SPENCER  
16 Assistant United States Attorney  
Santa Ana Branch Office